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ATTORNEY DOCKET NO. 04917.0096
CUSTOMER NO. 22,852

Box PATENT APPLICATION
Assistant Commissioner for Patents
Washington, DC 20231

New U.S. Patent Application
Title: SOLID OXIDE FUEL CELL
Inventors: Kenji UKAI and Yasunobu MIZUTANI

Sir:

We enclose the following papers for filing in the United States Patent and Trademark Office in connection with the above patent application.

1. Application- 28 pages, including 1 independent claim and 5 claims total.
2. Drawings- 4 sheets of formal drawings containing 7 figures. (Figures 1-7).
3. Declaration and Power of Attorney.
4. Recordation Form Cover Sheet and Assignment to TOHO GAS CO., LTD.
5. The filing fee is calculated as follows:

10/22/01
1129 U.S. PTO

09982971-102201

jc996 U.S. PTO
09/982971
10/22/01

SECRET

- \$740.00 filing fee; and
\$40.00 Assignment recordation fee.


Please address all correspondence with respect to this application to:

Please accord this application an application number and filing date and record and return the Assignment to the undersigned.

The Commissioner is hereby authorized to charge any additional filing fees due and any other fees due under 37 C.F.R. § 1.16 or §1.17 during the pendency of this application to our Deposit Account No. 06-0916.

Respectfully submitted,

FINNEGAN, HENDERSON, FARABOW,
GARRETT & DUNNER, L.L.P.

By: 
James W. Edmondson
Reg. No. 33,871

JWE/FPD/gah
Enclosures

06-0916-10201-1